CERTIFICATE OF SERVICE

I certify under penalty of perjury pursuant to 28 U.S.C. §1746 that on May 16, 2008, I caused to be served upon each of the parties listed below a true and correct copy of the accompanying Brief of Appellant McDermott Will & Emery LLP by Federal Express for Priority Overnight Delivery:

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Service was made via Federal Express and fax to the following address:

Tracy Hope Davis Alicia M. Leonhard United States Trustee Office 33 Whitehall Street 21st Floor New York, NY 10004

Fax: (212) 668-2255

Dated: New York, New York May 16, 2008